

REGISTERED COMPANY NUMBER: SC106295 (Scotland)
REGISTERED CHARITY NUMBER: SC008075

THE SCOTTISH DRUGS FORUM

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Armstrong Watson Audit Limited
Calcedonia House
89 Seaward Street
Glasgow
G41 1HJ

THE SCOTTISH DRUGS FORUM

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (revised 2 September 2019).

OBJECTIVES AND ACTIVITIES

SDF's Mission

- To improve Scotland's approach to drug-related issues. We influence this work through our work by striving for compassionate, inclusive, evidence-informed policy and practice.

SDF's Vision

- A Scotland free from drug-related health and social harm.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Activities - Core Business

Throughout the year, SDF has actively contributed to key national and international forums, partnerships, and initiatives that align with and support our strategic priorities.

Public Health Scotland (PHS) & Healthcare Improvement Scotland (HIS): Sustained collaborative working relationships, supporting aligned initiatives and shared objectives.

MATSIN & Thematic Groups: Regular engagement and active contributions at monthly MATSIN meetings, including all thematic sub-groups, ensuring alignment with national harm reduction strategies.

RADAR (Rapid Action Drug Alerts and Response): Ongoing participation in trend analysis meetings, support for the timely dissemination of alerts, delivery of training for frontline staff, and assistance with the implementation of RADAR processes.

Drug Research Network Scotland (DRNS): Full participation in Network Planning Group meetings, input into research prioritisation, abstract review and scoring for rapid evidence reviews, contributions to knowledge exchange events, and support for the planning and delivery of the annual DRNS conference.

Police Scotland Partnership: Continued representation at the Police Scotland Drug Strategy Board and Naloxone Gold Group. Supported the delivery of scenario-based workshops for The Thistle initiative.

POIROT Project: Invited to contribute to the Police-Officer Interventions to Reverse Opioid Toxicity (POIROT) project, enhancing emergency overdose response capabilities among law enforcement.

National Forums: Active participation in several national-level meetings and working groups including the National Mission Oversight Group, Scottish Government WEDG, PHS Drug Specialist Interest Group, and the Future of Residential Rehabilitation Working Group.

Scottish Government Collaboration: Delivered tailored advice and feedback to the Drugs Policy Division on the Drugs and Alcohol Workforce draft toolkits. Delivered a presentation to the People's Advice and Wellbeing Team on best practices for employing individuals with lived or living experience.

Scottish Drug Consumption Facility (SDCF): Regular attendance and contributions at all DCF Implementation Board meetings, supporting the national response to drug-related harms.

International Engagement: Hosted two international travel fellowships focused on Medication-Assisted Treatment (MAT) and drug consumption facility development. Maintained full participation in International Safer Injecting Facility Community forums.

European Collaboration: Led local workshops and submitted focal point data for Glasgow to the European Harm Reduction Network. Participated in the European Harm Reduction Conference, representing Scotland's harm reduction efforts on an international stage.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENT AND PERFORMANCE

Communications, Policy and Practice

SDF works with stakeholders across Scotland to improve policy and practice.

Media Engagement

- Responded to 85 media requests and 129 public enquiries.

Policy and Advocacy

- Supported 3 Cross-Party Group meetings and 4 Substance Use Policy Group meetings.
- Contributed to the Audit Scotland report on Alcohol and Drug Services, including communications support during its launch.

Emergency Alerts and Public Health Messaging

- Distributed targeted resources in response to ongoing harms across the Lothians (Q4).
- Refreshed and redistributed the "Stop the Deaths" campaign materials (SDF OverdoseAlert, March 2025).
- Collaborated with RADAR to coordinate news coverage and amplify reach of vital harm reduction resources.

Digital and Print Communications

- Published 14 news stories on the website and circulated 9 eBulletins.
- Produced and published 4 key resources:
 - Wound Care Advice
 - Motivational Interviewing Practice Guide
 - Overdose Alert Social Media Toolkit
 - Bacterial Infections Resource.

Events and Outreach

- Organised 3 major events, engaging over 500 delegates. Conference content is available via the SDF website.
- Delivered 3 podcast episodes of Drugs Uncut and 3 webinars, available on YouTube.

Consultation and Membership Engagement

- Held 3 consultation sessions with members to inform policy and practice priorities.

Social Media and Online Platforms

- SDF transitioned from Twitter/X to Bluesky, reflecting changing digital engagement trends.
- Undertook a significant review and consolidation of online directories for drug services and injecting equipment provision.

Traineeship Programme

- Delivered full communications and social media support for the National Traineeship Graduation, including publication of related materials.

Workforce Development

Scottish Drugs Forum supports learning through the delivery of high-quality training on drug-related issues.

Facilitator-led Training

- Delivered 133 training sessions, engaging 1,290 participants across 28/30 ADP areas in Scotland.

eLearning Engagement

- Over 10,400 learners registered on the eLearning platform this year, demonstrating sustained demand for accessible workforce development.

New Course Development

- 3 new courses developed in alignment with national priorities.
- 7 additional courses currently in development to meet emerging needs.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Partnership with Scottish Prison Service

- Facilitated 8 training sessions for SPS staff.
- 109 eLearning courses completed by SPS learners.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENT AND PERFORMANCE

Trauma-informed Practice

- Developed short trauma awareness sessions tailored for third sector partners, supporting trauma-informed service delivery.

New Training Website

- A new training platform is currently in development to enhance user experience and access to learning opportunities.

Strategic Engagement

- Active representation at Scottish Government Workforce Education and Development Group (WEDG) meetings, contributing to key consultations.
- Participation in the Stigma Action Group, supporting the creation of a Stigma Toolkit and related workforce learning resources.

ADP Engagement and Consultation

- Ongoing collaboration with Alcohol and Drug Partnerships (ADPs) to shape workforce training strategies tailored to local needs and priorities.

Peer Research and Engagement

SDF peer research ensures that the experiences and opinions of people with lived and living experience shape policy and practice for responding to problem substance use.

Researcher Involvement

- Maintained an average of 22 active Peer Researchers across key regions including Glasgow, East Ayrshire, Lanarkshire, Highlands, Argyll & Bute, and Grampian.
- Peers contributed to a diverse range of impactful research initiatives, including:
 - National MAT Programme
 - MIST across multiple areas
 - Scottish Government Women's Reference Group
 - PHS National Drugs Mission
 - Highland Lived and Living Experience (LLE) Panel
 - Marie Trust evaluation.

Recognition and Standards

- Successfully renewed the Investing in Volunteers Award, reaffirming our commitment to high-quality volunteer engagement.

Highlighted Peer Research Projects

MIST (MAT Implementation Support Tool)

- Conducted 224 interviews across Fife, East Dunbartonshire, Argyll & Bute, and Highland.
- Delivered analysed experiential data on all 10 MAT standards from both 2023/24 and 2024/25 data cycles.
- Provided detailed "deep dive" analysis on two selected standards per area.

National MAT Observational Study (2024/25)

- Focuses on long-acting buprenorphine treatment.
- Conducted across four health board areas.
- Findings to be presented at the SDF Annual Conference in August.

King's College London Collaborative Projects

- Successfully concluded work on three contracts: Nalpers, Buccal Naloxone, and the Pneumowave Device.
- Activities included participant recruitment, focus groups, topic guide development, and thematic analysis.

University of Edinburgh - Flumazenil Study

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

- Ongoing collaboration, with patient recruitment underway at Edinburgh Royal Infirmary.

ACHIEVEMENT AND PERFORMANCE

University of Bristol - EPHESUS Study

- Initiated PPIE work on the EPHESUS project: Evaluating the Public Health Impact of Interventions for the Prevention of Drug-related Deaths in Scotland.

PHS National Drugs Mission Survey

- Completed 413 surveys across 27 Alcohol and Drug Partnership (ADP) areas, surpassing original targets.
- Data collection included community and prison settings.
- Public Health Scotland (PHS) will integrate SDF's peer-led methodology into their final report.

Drug Death Prevention

SDF works with local planners, commissioners and services to improve interventions that prevent drug-related deaths.

Strategic Engagement and Collaboration

- Attended 33 Drug Death Prevention meetings across 9 local authority areas to support local planning and action.
- Facilitated a dedicated Drug Death Prevention Development Day in Renfrewshire.

National Networks and Partnerships

- Coordinated 4 meetings of the Scottish National Naloxone Network (ScoNN) to drive national consistency and shared learning.
- Engaged with Ethypharm to ensure the continued provision of high-quality naloxone training kits for use across Scotland.

Training and Capacity Building

- Delivered 26 Naloxone Training for Trainers courses, reaching 191 participants, including 2 Master Trainer sessions.
- Ran 28 bespoke harm reduction training courses, engaging 474 participants from a range of services and sectors.
- Continued development of Staying Alive in Scotland - a national guidance document that will integrate key harm reduction strategies into a structured series of sector-wide learning modules.

eLearning Impact Across Services

- Police Scotland: 13,216 officers completed SDF's eLearning on Overdose Prevention, Intervention, and Naloxone. Presented at a national custody and prison webinar.
- Scottish Fire & Rescue Service (SFRS): 881 trained.
- Scottish Prison Service (SPS): 887 trained.
- Pharmacy Staff: 1,459 trained.

Emergency Services/Medical

- Scottish Ambulance Service - joint working to analyse overdose-related calls at Scottish courts, many previously unknown to local health and safety teams.
- Coastguard (Western Isles): Designed and implemented tailored naloxone training programme. Supporting access to Nyxoid and exploring expansion to other coastal areas.
- Glasgow Royal Infirmary: Engaged in ongoing discussions to introduce naloxone-on-discharge pathways.
- Police Scotland - support to navigate solutions to expired kits for 8,000 officers.

Justice Engagement

- British Transport Police: Developed and delivered targeted naloxone training. Supporting efforts to expand voluntary carriage and connect with Police Scotland for access to Nyxoid.
- Justice Sector (Courts/Custody): Continued collaboration to ensure naloxone is available on discharge from custody and court settings. Support provided to Chief Executive for rollout and supply chain.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Activities - Project Funded

National Traineeship

The SDF National Traineeship provides supported learning and in-work placements to prepare for a career in social care. Lived and living experience is a strength and a resource in delivering effective treatment and support services. SDF National Traineeship provides a pathway into employment for people with lived experience.

In 2024/25, through a range of programme funding including Scottish Government, 33 people were recruited to embark upon a life-changing 9-months of:

- salaried work placements
- specialist quality assured training
- support to achieve an SVQ
- support into meaningful employment.

27 of the 33 trainees who started the programme in 2024 completed, with 19 securing jobs to date. Each year, the traineeship offers the workforce a small but dedicated resource of highly skilled and motivated workers, recruited from and working in local communities across Scotland.

All trainees have experience of the unique barriers and challenges faced in their local community. The programme actively supports a more diverse and representative workforce and assists greatly with some of the recruitment challenges facing the social care sector and in particular, the drug and alcohol workforce.

SVQ Centre

SDF is an accredited SVQ Centre. We deliver Scottish Qualifications Authority (SQA) accredited training in Advice and Guidance, Community Development, and Social Services and Healthcare.

The Team

- Team of 11 offering assessment and verification of SVQ both as freelance or trainee Assessors / Verifiers.
- Ongoing recruitment of freelance assessors to build infrastructure to deliver more commercial / external SVQ work.
- New Internal Verifier recruited (freelance) to replace existing IV who stands down this summer.

Quality

- External Verification visit from SQA for Advice and Guidance qualification - SDF were awarded 'green's' across all quality assurance criteria which indicates "high confidence" in our systems and assessment. We will now proceed to scale up the offer of this qualification.

New Qualifications

- Development of Progression Award in Journalism at SCQF Level 6 to support SDF's peer led magazine.
- Working with SQA/SCQF & SDF Peer Research Team developing customised award/qualification in Peer Research.

Other Updates

- 27 x trainees completed an SVQ in Social Services & Healthcare and will graduate April 25.
- 3 x SDF Living Experience Group members have completed SVQ in Advice & Guidance and will graduate April 25 with a further 2 taking up the qualification in 25/26.
- Working with SDF comms team to produce SVQ centre prospectus.
- Enhanced Skills SVQ - review of delivery materials and systems underway to allow promotion of this course next financial year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Living Experience Engagement

SDF ensures that people with living experience of substance use can influence local and national policy and services. We support people with current living experience of substance use to form local engagement groups which offer a safe space to discuss the issues that matter to them. The groups support members to identify their needs and express their opinions, enabling them to advocate for themselves and others to help improve services and inform local policy. Local groups collaborate on a national level to ensure that the voice of living experience is represented in the development of national policy and influences change.

Living Experience weekly meetings: Borders, Fife, Perth, Glasgow, West Dunbartonshire, North Lanarkshire, South Lanarkshire, Inverness, East Ayrshire, Edinburgh and Elgin.

New Group - work underway to initiate a group in Forth Valley in May 25.

Number of groups facilitated this year - 425

Main topics for discussion across groups - Addiction Services (lack of support), Mental Health (lack of access and support), Housing & Homelessness, MAT- Lack of information around MAT standards and information can be confusing. Changing drug trends and increase in cocaine/crack use.

Drug Trends Intelligence - Publication of Drug Trend Bulletin - July - Dec 2024 , PHS RADAR will now link this to their regular reports.

Drug trend information is disseminated to:

- LE Group members
- ADP leads in established groups
- Police Scotland
- RADAR
- Scottish Needle Exchange Workers Forum (SNEWF)
- Local DMGs in GGC and Ayrshire
- Drug trend meetings in - Ayrshire & Arran, Clacks & Stirling, Borders, Tayside, Glasgow, Edinburgh & Lothians, Grampian/Aberdeen City, Falkirk.

Group Member Training - 486 group members attended training this year on a variety of subject such as Nitazene testing, Overdose Awareness & Prevention and local service information sessions.

SVQ Qualifications

- 3 LE group members will graduate with SVQ in advice and guidance in April 25.
- 2 new group members from Inverness & Elgin have started SVQ's in Jan 25.

Events - Planning underway for 'Advocates for Change' conference in August 2025.

Charter of Rights - continue to play a pivotal role in the recognition and implementation of the Charter and attend all planned 'InterAction Events'.

Contribution to consultation/research/evaluation work: 10 separate projects supported with 128 group members participating.

Local Support Team

SDF Local Support Team provide enhanced support to small and medium sized community-based organisations to prepare to apply for funding and to complete the funding process. This work focuses on organisations that work with people with lived and living experience of substance use and/or their families to reduce drug related harms.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Activity this year:

- The team has provided support to 54 organisations this year, contributing to their growth and development.
- We facilitated 31 organisations in submitting 63 funding applications, enhancing their funding opportunities.
- Through these efforts, we have helped secure over £674,146 for the sector, with additional decisions pending for some applications.
- £248,506 (37%) of this was from Corra/SG funds.
- £425,620 (63%) of this was from alternative funding sources highlighting the flexibility and expertise of the LST to support access to other resources.

The organisations the team continue to support offer a wide variety of interventions and programmes to reduce drug related harm, isolation and seek to improve all areas of health and wellbeing including psychological and physical safety.

The portfolio of grass roots organisations receiving bespoke developmental support includes:

- black and minority ethnic (BME)
- health and wellbeing/boxing gym
- drug and alcohol counselling
- recovery groups
- community group
- advocacy services
- nature and holistic therapies
- gendered specific services (female recovery / men's mental health)
- family support (including drug death bereavement)
- the arts sector (theatre and film).

The team works with a diverse range of organisations, led by individuals with protected characteristics as defined by the Equality Act 2010. With extensive skills and experience, they effectively engage with individuals of all ages and support needs, ensuring inclusive and high-quality service delivery.

The project have supported organisations funded through the programme to enhance their development and ensure long-term sustainability. This was done by offering tailored capacity-building initiatives, fostering strategic partnerships, and providing ongoing mentorship and technical assistance. Additionally, the team has facilitated access to resources and funding opportunities that can further bolster the organisations to enhance their operational effectiveness and resilience.

Development sessions aimed at sustainability continue to be delivered this year to support organisations with internal asset mapping and engage with staff teams to analyse their Strengths / Weaknesses / Opportunities / Threats (SWOT) and any other external factors to be considered for longer term sustainability.

Corra engaged the team to strategically assess, and address challenges faced by a number of organisations struggling to meet the outcomes outlined in their funding bids. Through direct engagement with staff, service recipients, and key partners, the team conducted in-depth evaluations to identify barriers and opportunities for improvement. As a result, tailored intervention strategies, or 'Rescue Plans,' were developed to provide targeted support and ensure alignment with Corra's objectives.

Peer to Peer Naloxone

SDF support peers with lived and living experience to widen the availability and accessibility of naloxone in our communities and across the prison estate in Scotland.

Overall Progress on THN (Take Home Naloxone) Kit supply:

- 5,727 x total kits supplied by SDF projects to date (4,183 were 1st supply).
- 5,950 x hours have been worked by peers.
- 16 projects have either launched and completed or are still running.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Progress on extension work for 2024-2025:

- 5 projects have launched this period (2 more imminent) exceeding our target
- 1,940 kits supplied, of which 1,290 were 1st supply.
- SDF continues to support earlier projects where development and peer training is needed.

Scottish National THN supply data - 01/04/24 to 30/09/24:

- 10% of all kits in Scotland were supplied by peers.
- 62% of all kits supplied in prisons were made by peers.

Prison Peer Projects:

- Projects now up and running in 11 different prison estates across Scotland
- 32 steering group meetings held across prison estate and community projects.

Training Sessions Delivered:

- 19 x T4T (2 day) attended by 106 participants (85 peers + 21 staff)
- 15 x support sessions attended by 42 participants.

Progress with National Networks, Steering Groups & Conversation Cafes National Networks:

Consolidation

- Merged Forums: The National Peer Naloxone Network and Coordinators Network have been combined into a single, extended forum from Feb 2025.
- Enhanced Collaboration: This unification strengthens coordination between peers and coordinators, particularly improving inclusion of prison-based participants.

Peer Involvement Governance

- Steering Groups: Peers actively involved in all community project governance from recruitment phase
- Prison Engagement: HMP Perth peers contributed to a special steering group addressing operational issues.
- Local Impact: In Dumfries & Galloway, peers continue shaping local naloxone strategies.

Drug Harms Conversation Cafes

- Prison-Based Dialogues: Held in HMP Grampian (6 residents) and HMP Addiewell (12 residents).
- Insight Collection: Gathered anonymous, anecdotal input on drug use trends and harm reduction ideas.
- Strategic Use: Findings shared with Scottish Prison Service leadership for both local and national planning.
- Challenges: Two planned cafés were cancelled due to staffing shortages at host prisons.

Emergency Responses

SDF helps monitor changes in drugs and the harms experienced by people using drugs in Scotland, and informs and trains people including staff so services are prepared to prevent and reduce harms.

This work supports resilience within Scotland's planning and service delivery structures to ensure Scotland is prepared and also improves the quality of service delivery.

Preparedness of Services & Networks

- Maintained and expanded a responsive network of services, peers, and skilled workers.
- Hosted 4 SNEWF forums with 120+ attendees; engaged in national harm reduction and BBV discussions.
- Published a Xylazine factsheet, presented at the Drug Trends Conference, and shared RADAR updates.
- Issued alerts on nitazene-contaminated heroin, and shared data on iGAS outbreaks.
- Collaborated with NHS and community partners to share real-time intelligence and build targeted responses.

Quality of Interventions

- Developed multiple eLearning resources on cocaine, synthetic opioids, and harm reduction.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

- Created and distributed overdose alerts, iGAS information, and wound care resources.
- Contributed to Harm Reduction Futures event and a 6-month working group on cocaine harms.

Intelligence & Stigma Reduction

- Strengthened communication with lived/living experience networks during outbreaks.
- Held a Drug Trend Focus Group with 23 lived experience participants for data gathering.
- Continued participation in national strategy groups, including MAT Thematic Groups and RADAR discussions.
- Delivered presentations and insights at national drug trend events.

Specialist Support for IEP Services

- Delivered 43 training sessions to 782 participants across Scotland.
- Developed and launched targeted training and eLearning on:
 - Wound care & bacterial infections- Cocaine harm- Safer injecting and transition routes- Over 800 users accessed

the
eLearning
platform.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities, on page 19, shows an overall increase in funds of £90,568 This is made up of:

- | | |
|--|---------|
| - An increase in the General Fund of | £27,171 |
| - An increase in the Designated Funds of | £85,454 |
| - A decrease in the Restricted Funds of | £22,057 |

Details of grants receivable are shown in notes 2 and 4 on pages 23 and 24.

The movement on funds over the year is shown in note 17.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Funds

General Fund

Once again in 2024/25 we were in receipt of a 1-year core funding award from Scottish Government. We are grateful to have now received confirmation of our Core Scottish Government Grants for 2025/26. Funding has all been confirmed at the same level as in 2024/25. Given the increases in Employers National Insurance that have taken effect in April 2025 balancing budgets for the new financial year has been particularly challenging.

At 31 March 2025, the balance of the General Fund stood at £ 872,961. This fund represents the free reserves of the charity, which are available for the immediate support of the organisation. These funds are held to protect the organisation against future financial risks, such as loss of funding, unexpected increases in expenditure or legal action against the organisation, in accordance with the reserves policy which is set out below.

The Board's financial objective is to secure the long term viability of the organisation by targeting annual contributions to General Fund of around £30,000 per year. During 2024/25 a number of short-term funding programmes came to an end. We were able to replace these and add others during the year which has resulted in an annual contribution slightly ahead of budget. This has resulted in an increase in reserves towards the levels required by our Reserves Policy based on our anticipated future turnover.

In the Scottish Drugs Forum's Budget now set for 2025/26 we anticipate a slightly reduced activity but still a positive contribution to the General Reserve. We are confident that once again we will attract further funding during the year and be able to build on this budget base.

Designated Funds

Designated funds of £905,189 include:

- a redundancy provision of £213,683 (to ensure SDF can meet its legal obligations to staff when required);
- £9,674 representing the carrying value of tangible fixed assets;
- £332,141 which has been set aside to support future work; and
- £349,691 which represents the value of unrestricted income recognised during the year which relates to activity to be delivered in the future

Restricted Funds

Restricted funds of £484,101 are carried forward, covering a range of projects being undertaken for a number of different funders.

Investment policy and objectives

The majority of funds managed by the Scottish Drugs Forum are either entrusted to SDF for restricted purposes or require to be readily available for the support of the organisation. Therefore all funds are held in interest bearing accounts where there is no risk to the capital sums. As all funds are being used and replenished within the short to medium term (0 to 6 months), no long term deposits are made.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Reserves policy and Going Concern

Funds available for the immediate support of the organisation (Reserves) are regularly compared against the costs of the Scottish Drugs Forum's activity in order to assess the level of protection they afford. Guidance for charities, in Scotland, suggests that Reserves levels equivalent to between 3 and 6 months running costs for the whole organisation are likely to be appropriate.

For the year to 31 March 2025, this would have suggested an appropriate level of available reserves to be between £784,000 and £1,568,000.

SDF's Board has taken account of their need to fund cashflow for the significant portion of grant funding which is now being received in arrears. As a result the SDF Board has decided to set a target for the Unrestricted Reserve of 5 months running costs. For the year to 31 March 2025, this would have suggested an appropriate level of further available reserves to be around £ 1,306,000.

Available General Reserves at 31st March 2025 were £872,961.

With budgeted turnover for 2025/26 of approximately £3,024,000 this would suggest an appropriate level of General Reserves to be £1,260,000. The Board will set budgets over the next few years that will allow us to work towards reserves of this level.

Risk management

The Directors have instigated a formal process to review and monitor the major risks to which the charity is exposed. They are aware of the major risks, financial and otherwise, affecting the charity and consider that appropriate procedures are in place to mitigate those risks.

Funders

The Scottish Drugs Forum would like to thank the following organisations for their financial support:

Scottish Government - various departments
Argyll & Bute Alcohol & Drug Partnership
Borders Alcohol & Drug Partnership / NHS Borders
Camarus Pharmaceutical
The Corra Foundation
Dundee ADP
East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council
Ethypharm UK
Fife Alcohol & Drug Partnership
Glasgow City Council Glasgow Communities Fund
Glasgow Caledonian University
Greater Glasgow & Clyde Health Board
Healthcare Improvement Scotland
Highland Alcohol & Drug Partnership
King's College London
Marie Trust
National Institute of Health Research
North Lanarkshire Alcohol & Drugs Partnership
NHS Greater Glasgow & Clyde /Glasgow Alcohol & Drugs Partnership
Public Health Scotland
University of Bristol
University of Stirling

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE PLANS

Our current (2025/26) core funding agreement from Scottish Government is for one year, to March 2026. We are grateful to them and the majority of our other funders who confirmed their funding of our activities during 2025/25 and have done so again for 2025/26.

Project activity continues to generate significant support for core activity and work is continually underway to replace activity as it is completely within our portfolio of work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Drugs Forum (SDF) is a company limited by guarantee with the liability of members limited to £1 each. The company is governed under the terms of its Memorandum and Articles of Association and is a registered Scottish Charity.

Directors are appointed to the Board for a term of 3 years. Directors retire after 3 years, up to a maximum of 12 years service, and are eligible for re-appointment. In appointing new directors, consideration is given to the existing make-up of the Board. Attempts are made to ensure that the Board maintains a balance of interest groups within the sector and contains the range of experience necessary for the management of the organisation.

The Board meets regularly (at least quarterly) to direct the business of the charity and has also set up sub-committees for finance and for other purposes. Induction and relevant training are given as required. Responsibility for day to day operations is delegated to the senior management staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC106295 (Scotland)

Registered Charity number

SC008075

Registered office

91 Mitchell Street
Glasgow
G1 3LN

Trustees

A O'Gorman
P Tracey
G J Brown
G A Burton
M D McCann
G Webster
L C Christopher
M D Paul (resigned 25/4/2024)
C W Hunter
H Hill
K D Ainslie
J A McAdam (appointed 17/4/2024)
G Rutherford
J D Anderson (appointed 18/12/2024)
C McDermott (appointed 30/4/2025)

Trustees retire after 3 years' service, and are eligible for re-appointment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

K Butler

Auditors

Armstrong Watson Audit Limited
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Senior Management Staff

Kirsten Horsburgh - Chief Executive
Julie Heslin McCartney - Director of Operations
Ken Butler - Head of Business, Finance & Administration
Austin Smith - Policy & Communications Lead
Katharine Ronald - HR Manager
Katy McLeod - Programme Manager Research and Peer Engagement
Chris Messenger - Programme Manager Employability & Qualifications
Adelle Still - Workforce Development Lead
Jason Wallace - Programme Manager Lived and Living Experience

The Key Management Personnel consists of the Chief Executive and Head of Business, Finance & Administration only.

Bankers

Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Scottish Drugs Forum for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Armstrong Watson Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 August 2025 and signed on its behalf by:

L C Christopher - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH DRUGS FORUM

Opinion

We have audited the financial statements of The Scottish Drugs Forum (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH DRUGS FORUM

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption in preparing the Directors' Report included within the Report of the Trustees and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. We have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 to audit the financial statements of the charity for the year ended 31 March 2025.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH DRUGS FORUM

Auditors' responsibilities for the audit of the financial statements - continued

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Curr FCCA (Senior Statutory Auditor)
for and on behalf of Armstrong Watson Audit Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

28 August 2025

THE SCOTTISH DRUGS FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM					
Grants and subscriptions	2	297,195	-	297,195	297,146
Charitable activities					
Other national services	4	-	1,064,255	1,064,255	956,091
National Traineeship		-	1,160,255	1,160,255	801,494
User involvement & peer research		-	199,427	199,427	530,588
Conferences & seminars		28,769	-	28,769	34,265
Consultancy, educational training & other income		354,605	514	355,119	224,973
Investment income	3	30,036	-	30,036	33,382
Total		<u>710,605</u>	<u>2,424,451</u>	<u>3,135,056</u>	<u>2,877,939</u>
EXPENDITURE ON					
Direct charitable costs					
Administrative costs	5	52,188	191,437	243,625	241,685
Staff costs		308,605	1,777,721	2,086,326	2,060,237
Project costs	7	60,207	654,330	714,537	882,335
Total		<u>421,000</u>	<u>2,623,488</u>	<u>3,044,488</u>	<u>3,184,257</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(176,980)	176,980	-	-
Net movement in funds		<u>112,625</u>	<u>(22,057)</u>	<u>90,568</u>	<u>(306,318)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,665,525	506,158	2,171,683	2,478,001
TOTAL FUNDS CARRIED FORWARD		<u>1,778,150</u>	<u>484,101</u>	<u>2,262,251</u>	<u>2,171,683</u>

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM (REGISTERED NUMBER: SC106295)

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	9,674	7,766
CURRENT ASSETS			
Debtors	13	550,426	361,814
Cash at bank and in hand		<u>1,815,161</u>	<u>1,915,339</u>
		2,365,587	2,277,153
CREDITORS			
Amounts falling due within one year	14	(113,010)	(113,236)
NET CURRENT ASSETS		<u>2,252,577</u>	<u>2,163,917</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,262,251	2,171,683
NET ASSETS		<u>2,262,251</u>	<u>2,171,683</u>
FUNDS	17		
Unrestricted funds:			
General fund		872,961	845,790
Redundancy provision		213,683	189,724
Fixed asset fund		9,674	7,766
Long term absence reserve		19,040	19,040
Training reserve		15,537	10,159
Accommodation development		47,051	74,621
Programme development		246,614	279,697
Future commitments fund		349,691	233,728
Volunteer Support		<u>3,899</u>	<u>5,000</u>
		1,778,150	1,665,525
Restricted funds		<u>484,101</u>	<u>506,158</u>
TOTAL FUNDS		<u>2,262,251</u>	<u>2,171,683</u>

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2025 and were signed on its behalf by:

L C Christopher - Trustee

THE SCOTTISH DRUGS FORUM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(120,842)</u>	<u>(394,785)</u>
Net cash used in operating activities		<u>(120,842)</u>	<u>(394,785)</u>
Cash flows from investing activities			
Purchase of property plant and equipment		<u>(9,372)</u>	<u>(7,383)</u>
Interest received		<u>30,036</u>	<u>33,382</u>
Net cash provided by investing activities		<u>20,664</u>	<u>25,999</u>
Change in cash and cash equivalents in the reporting period		<u>(100,178)</u>	<u>(368,786)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,915,339</u>	<u>2,284,125</u>
Cash and cash equivalents at the end of the reporting period		<u>1,815,161</u>	<u>1,915,339</u>

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	90,568	(306,318)
Adjustments for:		
Depreciation charges	7,464	10,165
Interest received	(30,036)	(33,382)
Increase in debtors	(188,612)	(58,660)
Decrease in creditors	(226)	(6,590)
Net cash used in operations	<u>(120,842)</u>	<u>(394,785)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>1,915,339</u>	<u>(100,178)</u>	<u>1,815,161</u>
	<u>1,915,339</u>	<u>(100,178)</u>	<u>1,815,161</u>
Total	<u>1,915,339</u>	<u>(100,178)</u>	<u>1,815,161</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2 September 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Going concern

The trustees and key management personnel have assessed the potential future of The Scottish Drugs Forum and whether it can continue as a going concern. The budget for 2024/25 has been prepared on a worst-case scenario basis and includes all approved funding in place for next year.

After assessing all potential impacts and future commitments, the trustees have a reasonable expectation that the charity has adequate resources and reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 8. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Judgements

The company considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Information and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The company does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government or other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

Income received in advance of the provision of specific service is deferred until the criteria for income recognition are met.

Other revenue streams such as training or room hire are recognised when the charity has carried out the service and have invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's programmes and activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold improvements	- 12.5% on cost
Fixtures, fittings and equipment	- 33.3% on cost, 25% on cost and 10% on cost

Tangible fixed assets are included at cost less accumulated depreciation and accumulated impairment losses.

The capitalisation policy is that assets purchased for under £350 are not capitalised.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

Operating leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred over the term of the lease.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. GRANTS AND SUBSCRIPTIONS

	2025	2024
	£	£
Grants	<u>297,195</u>	<u>297,146</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government - for National core activities (including directory)	<u>297,195</u>	<u>297,146</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>30,036</u>	<u>33,382</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
National services	1,064,255	956,091
Operations projects:		
National Traineeship	1,160,255	801,494
User involvement & peer research	199,427	530,588
Consultancy, educational training & other income	383,888	259,238
	<u>2,807,825</u>	<u>2,547,411</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government - Drug Death Prevention	-	142,563
Amplifying Voices	75,000	-
Argyll & Bute - User Involvement	49,352	59,862
Highland - User Involvement	25,000	49,811
East Dunbartonshire Council - User Involvement	14,250	14,250
North Lanarkshire Council - User Involvement	-	17,202
Scottish Government - Homelessness	21,000	-
Scottish Government - Emergency plan	79,000	65,000
National Traineeship	761,735	738,475
NHS Fife - User involvement	21,067	20,654
Scottish Government - Workforce Development Project	419,387	382,406
Scottish Government - National Mission	23,561	-
Scottish Government - MAT Development	63,000	63,000
Scottish Government - Living Experience	323,520	305,809
Local Community Fund	168,417	165,966
Corra Foundation	142,563	170,920
Research grants	187,524	-
Other grants	49,561	92,255

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM CHARITABLE ACTIVITIES - continued

<u>2,423,937</u>	<u>2,288,173</u>
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5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Administrative costs	(7,034)	250,659	243,625
Staff costs	<u>2,086,326</u>	<u>-</u>	<u>2,086,326</u>
	<u>2,079,292</u>	<u>250,659</u>	<u>2,329,951</u>

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Other £	Governance costs £	Totals £
Administrative costs	<u>224,579</u>	<u>2,531</u>	<u>895</u>	<u>22,654</u>	<u>250,659</u>

Support costs, included in the above, are as follows:

Management and head office costs

	2025 Administrative costs £	2024 Total activities £
Rent and rates	44,200	44,110
Postage and telephone	14,191	11,679
Property services	65,221	65,412
Office supplies	17,261	16,840
Office equipment costs	65,823	58,605
Professional fees	8,879	12,109
Staff recruitment	1,913	2,734
Depreciation of plant and equipment	<u>7,091</u>	<u>9,657</u>
	<u>224,579</u>	<u>221,146</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS - continued Governance costs

	2025 Administrative costs £	2024 Total activities £
Wages	7,035	7,323
Auditors' remuneration	6,900	5,375
Rent and rates	2,326	2,322
Property services	3,433	3,443
Staff recruitment	101	144
Postage and telephone	747	615
Office supplies and equipment	909	3,971
Professional fees	830	920
Depreciation of plant and equipment	373	508
	<u>22,654</u>	<u>24,621</u>

7. PROJECT COSTS

	2025 £	2024 £
Travel and subsistence	41,499	47,507
Staff training and development	2,380	2,691
Conferences and seminars	25,693	40,584
Publications, printing and subscriptions	2,568	1,730
National services project costs	475,508	614,123
Operations services project costs	123,925	175,251
Other project costs	42,964	449
Support costs	250,659	249,008
	<u>965,196</u>	<u>1,131,343</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	6,900	5,375
Depreciation - owned assets	7,464	10,165
Other operating leases	<u>46,526</u>	<u>46,432</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year, Trustees of the Board reimbursement of expenses was £nil (2024: £nil).

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,787,627	1,736,113
Social security costs	188,236	211,662
Other pension costs	110,464	112,462
	<u>2,086,327</u>	<u>2,060,237</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Management	8	8
Project/development	31	29
Administrative support	5	5
Trainees	<u>21</u>	<u>35</u>
	<u>65</u>	<u>77</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	-
£70,001 - £80,000	<u>1</u>	<u>1</u>
	<u>2</u>	<u>1</u>

During the year, total remuneration of £166,740 (2024 - £173,479) was paid to key management personnel.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Grants and subscriptions	297,146	-	297,146
Charitable activities			
Other national services	-	956,091	956,091
National Traineeship	-	801,494	801,494
User involvement & peer research	-	530,588	530,588
Conferences & seminars	34,265	-	34,265
Consultancy, educational training & other income	222,553	2,420	224,973
Investment income	33,382	-	33,382
Total	<u>587,346</u>	<u>2,290,593</u>	<u>2,877,939</u>
EXPENDITURE ON			
Direct charitable costs			
Administrative costs	31,715	209,970	241,685
Staff costs	415,854	1,644,383	2,060,237
Project costs	36,905	845,430	882,335
Total	<u>484,474</u>	<u>2,699,783</u>	<u>3,184,257</u>
NET INCOME/(EXPENDITURE)	102,872	(409,190)	(306,318)
Transfers between funds	<u>(406,241)</u>	<u>406,241</u>	<u>-</u>
Net movement in funds	<u>(303,369)</u>	<u>(2,949)</u>	<u>(306,318)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,968,894	509,107	2,478,001
TOTAL FUNDS CARRIED FORWARD	<u>1,665,525</u>	<u>506,158</u>	<u>2,171,683</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2024	80,649	81,555	162,204
Additions	-	9,372	9,372
At 31 March 2025	<u>80,649</u>	<u>90,927</u>	<u>171,576</u>
DEPRECIATION			
At 1 April 2024	80,649	73,789	154,438
Charge for year	-	7,464	7,464
At 31 March 2025	<u>80,649</u>	<u>81,253</u>	<u>161,902</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>9,674</u>	<u>9,674</u>
At 31 March 2024	<u>-</u>	<u>7,766</u>	<u>7,766</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	279,009	165,952
Prepayments and accrued income	<u>271,417</u>	<u>195,862</u>
	<u>550,426</u>	<u>361,814</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	11,392	30,944
Social security and other taxes	48,957	46,476
Other creditors	5,375	15,219
Accruals and deferred income	<u>47,286</u>	<u>20,597</u>
	<u>113,010</u>	<u>113,236</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,317	37,268
Between one and five years	149,072	149,072
In more than five years	27,951	37,268
	<u>186,340</u>	<u>223,608</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	9,674	-	9,674	7,766
Current assets	1,881,486	484,101	2,365,587	2,277,153
Current liabilities	(113,010)	-	(113,010)	(113,236)
	<u>1,778,150</u>	<u>484,101</u>	<u>2,262,251</u>	<u>2,171,683</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	845,790	(61,240)	88,411	872,961
Redundancy provision	189,724	27,109	(3,150)	213,683
Fixed asset fund	7,766	1,908	-	9,674
Long term absence reserve	19,040	-	-	19,040
Training reserve	10,159	5,378	-	15,537
Accommodation development	74,621	(27,570)	-	47,051
Programme development	279,697	-	(33,083)	246,614
Future commitments fund	233,728	345,121	(229,158)	349,691
Volunteer Support	5,000	(1,101)	-	3,899
	<u>1,665,525</u>	<u>289,605</u>	<u>(176,980)</u>	<u>1,778,150</u>
Restricted funds				
Naloxone	63,132	(18,396)	-	44,736
National Traineeship	257,300	(130,823)	131,746	258,223
Workforce development	10,590	(42,322)	31,732	-
Local Community Fund	63,610	(2,264)	-	61,346
Living Experience	56,487	(7,684)	13,502	62,305
National Mission	17,500	(17,500)	-	-
Highland - MIST	27,582	(27,582)	-	-
Argyll & Bute - MIST	-	5,113	-	5,113
Argyll & Bute - Recreation Hub	9,957	(9,957)	-	-
Amplifying Voices	-	48,552	-	48,552
Pnewmowave	-	17,171	-	17,171
Ephesus	-	(4,748)	-	(4,748)
Rufus	-	(610)	-	(610)
Sharps 2	-	(2,731)	-	(2,731)
ENACT	-	(5,256)	-	(5,256)
	<u>506,158</u>	<u>(199,037)</u>	<u>176,980</u>	<u>484,101</u>
TOTAL FUNDS	<u>2,171,683</u>	<u>90,568</u>	<u>-</u>	<u>2,262,251</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,479	(417,719)	(61,240)
Redundancy provision	-	27,109	27,109
Fixed asset fund	-	1,908	1,908
Training reserve	-	5,378	5,378
Accommodation development	-	(27,570)	(27,570)
Future commitments fund	354,126	(9,005)	345,121
Volunteer Support	-	(1,101)	(1,101)
	<u>710,605</u>	<u>(421,000)</u>	<u>289,605</u>
Restricted funds			
Naloxone	330,481	(348,877)	(18,396)
National Traineeship	761,735	(892,558)	(130,823)
East Dunbartonshire UI	14,250	(14,250)	-
Emergency plan	79,000	(79,000)	-
Fife UI	21,067	(21,067)	-
Workforce development	419,387	(461,709)	(42,322)
SG MAT Quality	63,000	(63,000)	-
Local Community Fund	168,417	(170,681)	(2,264)
Living Experience	323,640	(331,324)	(7,684)
Homelessness	21,000	(21,000)	-
National Mission	23,561	(41,061)	(17,500)
Highland - MIST	25,000	(52,582)	(27,582)
Argyll & Bute - MIST	49,352	(44,239)	5,113
Argyll & Bute - Recreation Hub	-	(9,957)	(9,957)
Amplifying Voices	75,000	(26,448)	48,552
Pnewmowave	26,758	(9,587)	17,171
Ephesus	-	(4,748)	(4,748)
Rufus	2,190	(2,800)	(610)
Sharps 2	16,613	(19,344)	(2,731)
Marie Trust	4,000	(4,000)	-
ENACT	-	(5,256)	(5,256)
	<u>2,424,451</u>	<u>(2,623,488)</u>	<u>(199,037)</u>
TOTAL FUNDS	<u>3,135,056</u>	<u>(3,044,488)</u>	<u>90,568</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	813,739	(92,393)	124,444	845,790
Redundancy provision	189,323	401	-	189,724
Fixed asset fund	10,548	(2,782)	-	7,766
Long term absence reserve	19,040	-	-	19,040
Training reserve	13,049	(2,890)	-	10,159
Accommodation development	80,389	(5,768)	-	74,621
Programme development	423,459	-	(143,762)	279,697
Future commitments fund	414,347	206,304	(386,923)	233,728
Volunteer Support	5,000	-	-	5,000
	<u>1,968,894</u>	<u>102,872</u>	<u>(406,241)</u>	<u>1,665,525</u>
Restricted funds				
Hepatitis Scotland	25,669	(44,741)	19,072	-
Naloxone	206,085	(143,060)	107	63,132
National Traineeship	113,489	(124,154)	267,965	257,300
East Dunbartonshire UI	-	(22)	22	-
East Ayrshire UI	2,485	(2,485)	-	-
BBV Research	27,616	(109,262)	81,646	-
Emergency plan	1,722	(4,551)	2,829	-
Workforce development	33,472	(33,968)	11,086	10,590
North Lanarkshire	11,934	(11,934)	-	-
SG MAT Quality	-	(15,016)	15,016	-
GCU Voluntary	600	(600)	-	-
Local Community Fund	28,362	35,248	-	63,610
Living Experience	57,673	(2,684)	1,498	56,487
National Mission	-	17,500	-	17,500
Highland - MIST	-	20,582	7,000	27,582
Argyll & Bute - Recreation Hub	-	9,957	-	9,957
	<u>509,107</u>	<u>(409,190)</u>	<u>406,241</u>	<u>506,158</u>
TOTAL FUNDS	<u>2,478,001</u>	<u>(306,318)</u>	<u>-</u>	<u>2,171,683</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,051	(473,444)	(92,393)
Redundancy provision	-	401	401
Fixed asset fund	-	(2,782)	(2,782)
Training reserve	-	(2,890)	(2,890)
Accommodation development	-	(5,768)	(5,768)
Future commitments fund	206,295	9	206,304
	<u>587,346</u>	<u>(484,474)</u>	<u>102,872</u>
Restricted funds			
Hepatitis Scotland	-	(44,741)	(44,741)
Naloxone	223,658	(366,718)	(143,060)
National Traineeship	802,489	(926,643)	(124,154)
East Dunbartonshire UI	14,250	(14,272)	(22)
East Ayrshire UI	-	(2,485)	(2,485)
BBV Research	-	(109,262)	(109,262)
Emergency plan	65,000	(69,551)	(4,551)
Fife UI	20,654	(20,654)	-
Workforce development	419,387	(453,355)	(33,968)
North Lanarkshire	17,202	(29,136)	(11,934)
SG MAT Quality	63,000	(78,016)	(15,016)
GCU Voluntary	-	(600)	(600)
Local Community Fund	165,966	(130,718)	35,248
Living Experience	305,809	(308,493)	(2,684)
Homelessness	21,000	(21,000)	-
Mental Health	28,348	(28,348)	-
King's College London	13,379	(13,379)	-
Benzo Opioids	3,278	(3,278)	-
National Mission	17,500	-	17,500
Highland - MIST	49,811	(29,229)	20,582
Argyll & Bute - MIST	49,905	(49,905)	-
Argyll & Bute - Recreation Hub	9,957	-	9,957
	<u>2,290,593</u>	<u>(2,699,783)</u>	<u>(409,190)</u>
TOTAL FUNDS	<u>2,877,939</u>	<u>(3,184,257)</u>	<u>(306,318)</u>

General fund

This fund is available for use at the discretion of the Trustees in accordance with the Scottish Drugs Forum's charitable objectives. It is maintained at a level sufficient to allow the organisation time to adjust to changing financial circumstances.

Redundancy provision

Ensures that SDF is always able to meet its legal obligations to staff in terms of redundancy.

Fixed asset fund

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Represents the estimated current value of SDF's property and equipment.

Long term absence reserve

Allows financial support to be given to activities, to ensure programme continuity, when significant additional staff costs are incurred as a result of long term staff absence.

Training reserve

Allows for the training and development of staff.

Accommodation development

A short term fund targeting enhancement of the Glasgow office premises.

Programme development

To allow for the development of new activities where external funding has not been secured.

Future commitments

To allow for the delivery of future activity already contracted for.

Volunteer support

These funds are set aside to provide personal support to volunteers on a case by case basis.

Restricted Funds:

Hepatitis Scotland

This fund continues the work of Hepatitis Scotland through strategic development and information sharing.

Death Prevention/Naloxone

These funds take on a wider remit than our Naloxone programme which preceded it, in working to reduce drugs deaths in Scotland.

National Traineeship

This fund helps provide employment opportunities and supported work experience for those with a history of alcohol and/or drug use.

East Ayrshire UI

These funds are being used in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

BBV Research

These funds are being used on a short term research project.

Emergency plan

This fund is used to run various training sessions and e-learning support.

Fife UI

These funds are being used in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

Workforce development

These funds are being used to focus on developing the knowledge and skill sets of people working in the drugs field.

North Lanarkshire

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

These funds are being used in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

SG Mat Quality

These Scottish Government funds are used to support communications around new Medically Assisted Treatment Standards.

GCU Voluntary

These funds are being used on a short term research project.

Local Community Fund

These Scottish Government funds are being used to provide support to organisations applying to their Community Fund through Corra. The Community Fund has a focus on the expansion of treatment and getting more people into services through treatment.

Living Experience

These Scottish Government funds are being used to ensure that the voices of people with living experience influence service developments, service delivery, policy and strategy development.

Homelessness

These Healthcare Improvement Scotland funds are used to support peer researchers who have lived or living experience of substance use to evaluation people's experiences of accessing treatment who were homeless and experienced problem substance use.

Mental Health

These Healthcare Improvement Scotland (HIS) funds are used to establish a panel of individuals with lived and living experience and partner agencies, to engage in consultation to ensure that each health board area in Scotland has an agreed protocol in relation to the operational interfaces between mental health services and substance use services.

King's College London

These funds are used to provide and support peer researchers with lived and living experience of substance use to gather qualitative and quantitative data for academic research projects.

Benzo Opioids

These funds are used to provide lived experience input to support academic research to develop interventions to reduce Benzodiazepine-Opioid related deaths.

National Mission

These Public Health Scotland funds are allocated to support the recruitment of individuals with lived or living experience to participate in the evaluation of the Scottish Government National Drugs Mission.

Highland - MIST

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally SDF staff are responsible for writing an annual experiential report as part of this work.

Argyll & Bute - MIST/Recreation Hub

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally, SDF staff are responsible for writing an annual experiential report as part of this work with particular focus on making this locally accessible.

Amplifying Voices

Production of a peer led, harm reduction focused magazine.

Pnewmowave

These funds were allocated to support feasibility testing with people who use drugs on behalf of King's College London for an overdose prevention wearable device targeted at people who use drugs.

EPHESUS

These funds support public and patient involvement and engagement activity by facilitating the development of a lived and living advisory group for the Evaluating the Public Health Impact of Interventions for the Prevention of Drug-related Deaths in the Population in Scotland (EPHESUS) study led by Bristol University.

RUFUS

These funds support attendance at project management meetings and PPI link to the Edinburgh engagement group and National engagement group as and when required.

SHARPS 2

These funds support chairing of the (PPI) Expert by experience group and attendance at Project Management Meetings.

ENACT

These funds are allocated to facilitate public and patient involvement and engagement work from both people with lived and living experience of drug use and local community and business members in shaping the evaluation of the Glasgow safer consumption facility (The Thistle) led by Glasgow Caledonian University.

Transfers between funds

During the financial year, there were a number of transfers between funds including transfers to and from restricted funding. These transfers represent conference support for various projects, e-learning support and transfers to complete projects whereby there is unspent monies from the same funder that can be utilised through another project.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme, the assets of which are held in a separate fund. The charity also makes contributions to the private pension schemes of certain employees. The amount paid in the year and charged to the Statement of Financial Activities amounted to £107,558 (2024 - £112,462). At the year end, there was an outstanding amount due of £1,323 (2024 - £11,692).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. RELATED PARTY DISCLOSURES

During the year, payments to Trustees of the Board amounted to £nil (2024: £nil).

There are no other related parties for the year ended 31 March 2025 (2024: £nil).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.